IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

THURSDAY, THE 27TH SEPTEMBER 2007 / 5TH ASWINA 1929

WP(C).No. 28641 of 2007(I)

PETITIONER:

M/S ESCAPADE RESORTS PVT. LTD.,
CASINO HOTEL, WILLINGDON ISLAND,
COCHIN-682003, REPRESENTED BY ITS
DIRECTOR, MR. MICHAEL DOMINIC.

BY ADV. SRI.JOSEPH MARKOSE
SRI.TERRY V.JAMES

RESPONDENTS:
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1. THE COMMERCIAL TAX OFFICER
(WORKS CONTRACT), COMMERCIAL TAXES,
ALAPPUZHA.

2. THE DEPUTY COMMISSIONER(APPEALS),
COMMERCIAL TAXES, KOLLAM.

3. THE ASST. COMMISSIONER,
KOTTAYAM.

BY GOVERNMENT PLEADER SRI.M.P.SREEKRISHNAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 27/09/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ANTONY DOMINIC, J.

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W.P.(C) NO. 28641 OF 2007

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Dated this the 27th day of September, 2007

J U D G M E N T

Aggrieved by Ext.P1 order of assessment under the Kerala Tax on Luxuries Act, petitioner has filed Ext.P2 appeal and Ext.P3 application for stay. While the appeal and stay petitions are pending, by Ext.P4, revenue recovery proceedings have been initiated. It is also pointed out that the demand now made includes tax as also interest and that the issue relating to interest is covered by Ext.P5 judgment of this court.

2. Be that as it may, without entering into the merits of the dispute, I am inclined to dispose of this writ petition directing the 2nd respondent to consider and pass orders on Ext.P2 appeal filed by the petitioner, as expeditiously as possible, at any rate within a period of two months of receipt of a copy of this judgment.

3. In the meantime, further proceedings pursuant to Ext.P4 shall be kept in abeyance on the petitioner remitting an amount of Rs.3,00,000/- (Rupees three lakhs) within two weeks from today.

Writ petition is disposed of as above.

ANTONY DOMINIC, JUDGE.

Rp